

If you perform services in Louisiana, you should be paying Louisiana income tax on the money you receive for your services.

### **Why do I owe Louisiana income tax?**

According to Louisiana Revised Statute 47:290, a tax is levied on all nonresident individuals who have income earned within or derived from sources in Louisiana.

### **Who is a nonresident?**

A nonresident is any individual not domiciled, residing in, or having a permanent place of abode in Louisiana.

### **Who has to pay?**

Entertainers such as actors and musicians, professional athletes, associated support personnel, or any other performer with income from Louisiana sources who are required to file a federal individual income tax return.

### **What income will be taxed?**

Any compensation earned for personal services rendered within Louisiana regardless of where the nonresident performer lives, enters into the contract, or receives payment.

### **What is “compensation”?**

Compensation for entertainers such as actors and musicians and professional athletes who are not members of a professional athletic team is the gross income the nonresident received for performances in this state minus the ordinary and necessary business expenses directly attributable to the income earned in Louisiana and a pro-rata share of any indirect business expenses. Compensation for those professional athletes who are members of a professional athletic team is equal to a percentage of the total amount of the compensation the member receives based on the number of duty days spent in Louisiana.

### **What do I have to file?**

If you are an entertainer, such as an actor or musician; professional athlete who is not a member of a professional athletic team; or associated support personnel then you should file a Louisiana Nonresident and Part-year Resident Return, Form IT-540B. If you are a member of a professional athletic team and not a resident of Louisiana, you should file Form IT-540B-NRA. However, the team may file a composite return on your behalf if you are a member and not a resident of Louisiana.

### **What is a “member of a professional athletic team”?**

Members include employees who are active players, players on the disabled list, and all other persons required to travel and who travel with and perform services on behalf of a professional athletic team on a regular basis such as coaches, managers, and trainers.

### **What is a “professional athletic team”?**

A professional athletic team may include, but is not limited to, any professional baseball, basketball, football, soccer, or hockey team.

### **If my team files a composite return on my behalf, do I still have to file a return with Louisiana?**

Nonresidents who are included in a properly filed and accurate team composite return, and who have no Louisiana income other than compensation for services rendered as a member of a professional athletic team, will be deemed to have filed a Louisiana individual income tax return. However, nonresidents with any other Louisiana source income are not relieved of the responsibility of filing any other required Louisiana tax return.

### **Where do I get a return?**

Forms may be downloaded from this Department’s website at [www.rev.state.la.us](http://www.rev.state.la.us). It is helpful if you know the form number that you are requesting. Forms can also be picked up at our main office, any regional office, or you can call (225) 219-2113. Addresses are listed on the back of this brochure.

### **What is the mailing address for individual income tax returns?**

Louisiana Department of Revenue, P.O. Box 3440, Baton Rouge, LA 70821-3440.

### **What is the due date of the individual income tax return?**

Returns are due by May 15th. If May 15th falls on a Saturday, Sunday, or a legal holiday, the return should be filed no later than the next business day.

### **Do I need a state extension?**

Louisiana recognizes extensions granted by the Internal Revenue Service. Attach a copy of your automatic or approved federal extension to your Louisiana income tax return. Use Form R-6465, Application for Extension of Time to File Louisiana Individual Income Tax, Partnership, or Fiduciary Return, to request an extension beyond the date required for filing your federal return. An extension only extends the time to file the return, not the time to pay the tax due.

### **What do I do if I owe taxes, but am unable to pay by the due date?**

Submit your return by the due date. By filing timely, you avoid delinquent penalties. Any amount paid with your return will reduce the interest and late payment penalty charges. The Collection Division will bill you for any tax, interest, and penalties that are owed.

**What do I do to make arrangements to pay an outstanding tax liability?**

You can request an installment agreement by filling out Form R-19025. The Collection Division at (225) 219-7448 will handle the request.

If you have any questions, please call the Taxpayer Services Division at (225) 219-0102.

**Alexandria**  
900 Murray Street, Room B-100  
(318) 487-5333

**Baton Rouge – Main Office**  
617 North Third Street  
(225) 219-0102

**Baton Rouge – Regional Office**  
8549 United Plaza Boulevard, Suite 200  
(225) 922-2300

**Lafayette**  
825 Kaliste Saloom Road  
Brandywine III, Suite 150  
(337) 262-5455

**Lake Charles**  
One Lakeshore Drive, Suite 1550  
(337) 491-2504

**Monroe**  
122 St. John Street, Room 105  
(318) 362-3151

**New Orleans**  
1555 Poydras Street, Suite 900  
(504) 568-5233

**Shreveport**  
1525 Fairfield Avenue  
(318) 676-7505

**Thibodaux**  
1418 Tiger Drive  
(985) 447-0976

**Dallas, Texas**  
Suite 315-LB#15  
4100 Spring Valley Rd.  
(972) 701-9682

**Houston, Texas**  
Suite 325  
5177 Richmond Avenue  
(713) 629-8335

IF YOU PLAY, YOU PAY.



**TAX RESPONSIBILITIES  
OF THE SPORTS AND  
ENTERTAINMENT  
INDUSTRIES**

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